

**House File 175 - Introduced**

HOUSE FILE 175

BY DEYOE

**A BILL FOR**

1 An Act to repeal the excise tax on the handling of grain.

2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 445.3, unnumbered paragraph 2, Code  
2 2011, is amended to read as follows:

3 The commencement of actions for ad valorem taxes authorized  
4 under this section shall not begin until the issuance of a tax  
5 sale certificate under the requirements of section 446.19.  
6 The commencement of actions for all other taxes authorized  
7 under this section shall not begin until ten days after the  
8 publication of tax sale under the requirements of section  
9 446.9, subsection 2. This paragraph does not apply to the  
10 collection of ad valorem taxes under section 445.32, ~~and grain~~  
11 ~~handling taxes under section 428.35.~~

12 Sec. 2. REPEAL. Section 428.35, Code 2011, is repealed.

13 Sec. 3. IMPLEMENTATION. Section 25B.7 does not apply to the  
14 provisions of this Act.

15

EXPLANATION

16 This bill repeals the grain handling excise tax of  
17 one-fourth mill per bushel upon all grain handled. For  
18 purposes of the tax, "handling or handled" means the receiving  
19 of grain at or in each elevator, warehouse, mill, processing  
20 plant, or other facility in this state in which it is received  
21 for storage, accumulation, sale, processing, or for any purpose  
22 whatsoever. In addition, "grain" means wheat, corn, barley,  
23 oats, rye, flaxseed, field peas, soybeans, grain sorghums,  
24 spelts, and such other products as are usually stored in grain  
25 elevators.